

HOMEOWNER

TAX CREDIT APPLICATIONS CHECKLIST

Office of Preservation Services Maryland Historical Trust

This checklist **must** be used by applicants for the Homeowner Tax Credit Program to ensure that their application contains at least the minimum documentation required for MHT staff review as outlined below. This outline is based upon the detailed instructions included in the Maryland Sustainable Communities Rehabilitation Tax Credit Application for owner-occupied residential properties. **CHECK EACH ITEM AS IT PERTAINS TO YOUR PROPOSED PROJECT AND RETURN THE SIGNED AND DATED CHECKLIST WITH THE APPLICATION TO THE MARYLAND HISTORICAL TRUST** along with the mandatory \$10.00 Part 1 and Part 2 Application review fee. **THE APPLICATION REVIEW PERIOD DOES NOT BEGIN UNTIL A COMPLETE APPLICATION (including a signed and dated Applications Checklist) IS RECEIVED.** The owner and/or authorized project contact should keep a complete duplicate copy of all application information sent to the Maryland Historical Trust (MHT), including photographs and plans, as the MHT staff may need to discuss the application with the applicant.

PART 1 INFORMATION - Property Address _____

_____ **APPLICATION FORM** - All spaces and blocks must be completed on the application form. MHT staff may not fill in any missing information on behalf of the property owner; therefore applications with missing information will be returned to the owner for completion. A Part 1 Application must be submitted unless 1) a property is individually listed on the National Register of Historic Places or 2) a Part 1 Application was approved within the last 5 years and the owners have not changed.

_____ **OWNER'S SIGNATURE AND SOCIAL SECURITY NUMBER** - All owners must sign the form and provide their Social Security Numbers, including any co-owners if the property is jointly owned.

_____ **MAP** - A map which clearly indicates the historic district boundaries and the building's location within the historic district or heritage area (if applicable).

_____ **PHOTOGRAPHS** - 1 set of clear, color glossy photographs are required for homeowner applications. Photographs must include the following views taken **before any rehabilitation work begins**: all exterior sides of the building and streetscapes, showing the building in its setting on the street. All photographs

must be clearly labeled on the back as follows: street address and city, date photograph was taken, and a brief description of what is illustrated (i.e., Front, west facade). If specific features are mentioned in the Part 2 Application narrative, photographs should be numbered and keyed to the application narrative. **Mounting of photographs is not acceptable.** If the photographs are not labeled in this manner, they will be returned for proper labeling and the application considered incomplete until resubmission.

_____ **MOVED BUILDINGS, PROPERTIES WITH MULTIPLE BUILDINGS - A Part 1**
Application for a building that falls into any of these categories must contain additional information. See page 4 of the Homeowner Application Instructions.

_____ **REVIEW FEE** – Include a \$10.00 check, payable to the Maryland Historical Trust, with submission of the Part 1 Application (if submitting both Part 1 and Part 2 Applications,

_____ **COMPLETE DUPLICATE COPY OF ALL INFORMATION MADE FOR APPLICANT'S RECORDS.**

_____ **I have read and fully understand the Maryland Historical Trust, Maryland Sustainable Communities Rehabilitation Tax Credit Application – HOMEOWNER APPLICATION Instructions for Part 1.**

Preparer's signature

Date

PART 2 INFORMATION - Property Address _____

_____ **APPLICATION FORM** - All applicable lines on the front of the form and at the top of each additional page must be completed. MHT staff may not fill in any missing information on behalf of the property owner; therefore applications with missing information will be returned to the owner for completion.

_____ **OWNER'S SIGNATURE AND SOCIAL SECURITY NUMBER** - All owners must sign the form and provide their Social Security Numbers, including any co-owners if the property is jointly owned.

_____ **DESCRIPTION OF REHABILITATION WORK** - All of the items listed below will be considered during the project review if applicable to the building in question. If any of the following features are not part of the building, those features should be marked N/A (not applicable) so that it is clear the feature does not exist, rather than an omission from the description.

Materials, finishes and craftsmanship of the following should be noted in the Part 2 Application's description of rehabilitation work.

SITE

_____ immediate grounds, landscape
_____ outbuildings - date, location, use (relationship to main structure(s))
_____ setting in neighborhood, relation to surrounding buildings/properties

EXTERIOR

_____ foundation	_____ vents, grates, grills
_____ walls, all facades	_____ chimneys, flues, vents
_____ porches, steps	_____ roof
_____ doorways, doors	_____ decorative features, details,
_____ windows, sashes	_____ ornamentation

INTERIOR

_____ floor plan, arrangement	_____ windows
_____ of interior spaces	_____ stairs
_____ walls, ceilings	_____ fireplaces, mantels
_____ floors	_____ decorative features, details, ornamentation
_____ doors	_____ (wood trim, plaster moldings)

STRUCTURAL SYSTEM

- _____ wall framing, studs, sill plates and top plates
- _____ floor framing, joists
- _____ roof framing, rafters, etc.

MECHANICAL SYSTEMS, UTILITIES, SERVICES

- _____ HVAC (heating, ventilating, air conditioning)
- _____ plumbing
- _____ electrical wiring and outlets
- _____ gas piping
- _____ lighting fixtures

ADDITIONS/ALTERATIONS

- _____ date of previous additions/alterations to property
- _____ description in relation to original building (all exterior and interior elements found above should be addressed if applicable).

_____ **WINDOW REPLACEMENT, MASONRY CLEANING AND REPAIR - A Part 2**

Application that includes any of these treatments must contain additional information. See page 8 of the Homeowner Application Instructions, *Special Rehabilitation Concerns*, and, if necessary, contact the Maryland Historical Trust for additional informational needs prior to submission of the application.

- _____ **ARCHITECTURAL PLANS** – If the scope of work involves altering the floor plan or constructing an addition, 1 full set of drawings is required. Required drawings include “as built” floor plans showing existing conditions (before work begins), as-well-as floor plans for any proposed work. If relevant, mechanical plans, demolition plans, elevation drawings, and existing and proposed site plans must be submitted if associated work is proposed. Plans do not have to be prepared by an architect, but must be relatively close to scale and include all porches, windows, walls, doors, closets, fireplaces, stairs, etc. Partial drawings or plans are not acceptable.

- _____ **PHOTOGRAPHS - 1 set of clear, glossy color photographs** are required for homeowner applications. Because the submission of a Part 1 Application for properties that are individually listed on the National Register is not necessary, the Part 2 Application must include photographs outlined above for Part 1 Application submittals. In addition to those required for a Part 1 Application, Part 2 photographs should include all interior spaces and details from all floors of the building. Detailed photographs of areas where any changes are proposed should also be included. All photographs must be specifically labeled on the back as

follows: street address and city, date photograph was taken, and a brief description of what is illustrated (i.e., 1st floor north parlor, photographer facing north). If specific features are mentioned in the Part 2 Application narrative, photographs should be numbered and keyed to the application narrative. All photographs must also be keyed to existing floor plans. **Inadequately labeled photographs will be returned and the application considered incomplete until resubmission.** These photographs establish a baseline record of the entire property at the time of the application submittal and will be used for the purpose of reviewing the proposed project and to assist the MHT in tracking changes that may not have been identified in the Part 2 Application. Alterations that do not meet the Secretary of the Interior's *Standards for Rehabilitation* and were not included in the Part 2 Application, may result in a denial of the entire application. Alterations that do not meet the *Standards* and are completed within the first 5 years after the tax credits are awarded may result in the recapture of all or a portion of previously awarded credits. If thorough photographic documentation of the property prior to rehabilitation is not available, review and evaluation of the Part 2 Application cannot be completed and may result in a denial.

COMPLETE DUPLICATE COPY OF ALL INFORMATION MADE FOR APPLICANT'S RECORDS.

I have read and fully understand the Maryland Historical Trust, Maryland Sustainable Communities Rehabilitation Tax Credit Application – HOMEOWNER APPLICATION Instructions for Part 2.

Preparer's signature

Date

PART 3 INFORMATION - Property Address _____

_____ **APPLICATION FORM** - All owners must sign the form and provide their Social Security Numbers, including any co-owners if the property is jointly owned. MHT staff may not fill in any missing information on behalf of the property owner; therefore applications with missing information will be returned to the owner for completion.

_____ **PHOTOGRAPHS** - **1 set of clear, glossy color photographs illustrating the Completed project** are required for homeowner applications. These photographs should show the same exact views (including views of those spaces where no work was completed) as the “before” photographs submitted with Parts 1 and 2. “After” photographs should be clearly labeled on the back with street address and city, date photo was taken, and a brief description of what is illustrated (i.e. of 1st floor, front right room, photographer facing east). They should also be numbered to correspond with the “before” photographs except where “before” and “after” photographs do not correspond. If “before” and “after” views do not correspond, sketched floor plans should be included and the “after” photos keyed to the “after” plans. Photographs that are not labeled in this manner will be returned for labeling and the application considered incomplete until resubmission. **A cover letter accompanied by photographs should also be submitted documenting conformance with any conditions placed upon the Part 2 certification. Failure to comply with any condition placed upon a Part 2 certification may result in the denial of the entire Part 3 Application.**

_____ **COMPLETE DUPLICATE COPY OF ALL INFORMATION MADE FOR APPLICANT’S RECORDS.**

_____ **I have read and fully understand the Maryland Historical Trust, Maryland Sustainable Communities Rehabilitation Tax Credit Application – HOMEOWNER APPLICATION Instructions for Part 3.**

Preparer’s signature

Date